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Review of the efficiency of the administrative and financial functioning of the United Nations

Towards an accountability system in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance copy of the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640). During its consideration of the matter, the Advisory Committee met with the Under-Secretary-General for Management and other representatives of the Secretary-General who provided additional information and clarification. The Advisory Committee also met with members of the Independent Audit Advisory Committee, the Audit Operations Committee of the Board of Auditors, the Joint Inspection Unit and the Office of Internal Oversight Services.

2. The Advisory Committee recalls that the General Assembly, in its resolution 59/272 of 23 December 2004, requested the Secretary-General to submit annually a report addressing the measures implemented with the aim of strengthening accountability in the Secretariat. In response, the Secretary-General submitted to the Assembly a report outlining the existing mechanisms of accountability and oversight in the United Nations, and setting out additional measures aimed at strengthening accountability, based on three pillars, namely, accountability, transparency and ethics (A/60/312). The General Assembly, in its resolution 60/1 (2005 World Summit Outcome), requested the Secretary-General to submit an independent external evaluation of the auditing and oversight system of the United Nations, including the specialized agencies. In response, the Secretary-General submitted his report on the comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies (A/60/883 and Add.1 and 2). In its resolution 61/245, the General Assembly requested the Secretary-General to report on the Secretariat's accountability

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framework; the enterprise risk management and internal control framework; and the results-based management framework. The resulting report of the Secretary-General (A/62/701 and Corr.1) provided details based on three pillars, namely, performance; compliance and oversight; and integrity. In its related report (A/63/457), the Advisory Committee recommended that the General Assembly take note of the report of the Secretary-General, and not approve, at that stage, the proposed changes to the organizational structure of the Secretariat or any of the resources requested.

3. The General Assembly, in paragraph 8 of its resolution 63/276, decided not to endorse the accountability framework as proposed in document A/62/701, and requested the Secretary-General to submit to the Assembly, for consideration at the first part of its resumed sixty-fourth session, in consultation with the respective oversight bodies, drawing on the expertise of relevant United Nations entities and taking fully into account all relevant resolutions on accountability, a comprehensive report including, inter alia, 11 specific points raised in paragraphs 9 (a) to (k) of the resolution.

4. In sections II and III below, the Advisory Committee sets out its observations and recommendations.

II. Requests made by the General Assembly in its resolution 63/276

5. As indicated in paragraph 7 of the report of the Secretary-General (A/64/640), in preparation for the report, the Secretariat over the course of three months held more than 15 informal meetings with Member States, senior staff of the Secretariat and representatives from organizations of the United Nations system to discuss its content. The Advisory Committee was informed during its consultations with the Audit Operations Committee of the Board of Auditors and the Joint Inspection Unit that both entities were requested to provide their comments on the final draft of the report only late in 2009, leaving them insufficient time to provide their comments.

6. **In the light of the Advisory Committee's previous observations (A/63/457, para. 4) and the specific request made by the General Assembly in paragraph 9 of resolution 63/276 that the Secretary-General prepare his report in consultation with the respective oversight bodies, the Advisory Committee had anticipated more active involvement of the oversight bodies. As the Office of Internal Oversight Services is an integral part of the Secretariat, it should have been considered an active partner in the preparation of the report.**

7. **The Advisory Committee notes that the report of the Secretary-General lists legal instruments, mechanisms and tools that form part of the accountability system. However, the report fails to explain why the current components are not fully functional and stops short of addressing existing gaps or specifying proposals for improvement. In the view of the Advisory Committee, the Secretary-General's report does not fully address all of the requests of the General Assembly contained in its resolution 63/276.**

A. Definitions, roles and responsibilities

8. In paragraph 9 (a) of resolution 63/276, the General Assembly requested the Secretary-General to provide in his report a clear definition of accountability and proposals on accountability mechanisms, including clear parameters for their application and the instruments for their rigorous enforcement, without exceptions at any level, and a clear definition of roles and responsibilities. In paragraph 10 of his report (A/64/640), the Secretary-General proposes the following definition:

> Accountability is the obligation of the Organization and its staff members to be answerable for delivering specific results that have been determined through a clear and transparent assignment of responsibility, subject to the availability of resources and the constraints posed by external factors. Accountability includes achieving objectives and results in response to mandates, fair and accurate reporting on performance results, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions.

9. In a footnote to paragraph 10 of his report, the Secretary-General refers to other definitions of accountability which were considered, including those used by the United Nations Development Programme, the United Nations Population Fund (UNFPA) and the United Nations Children's Fund. Upon request, the Advisory Committee was also provided with a definition from the World Bank, as well as suggestions from the Board of Auditors and the Joint Inspection Unit (see annex).

10. The Advisory Committee discussed the Secretary-General's proposed definition of accountability with the oversight bodies. The Board of Auditors raised the lack of reference to efficiency, effectiveness and timeliness, as well as the role of oversight bodies in the overall accountability architecture. The Office of Internal Oversight Services also pointed out the lack of reference to personal responsibility for results, while the Joint Inspection Unit drew attention to its previous reports on accountability and to the definition of accountability proposed by the International Civil Service Commission (ICSC). Moreover, there was a shared concern with the inappropriateness of the inclusion in the definition of the phrase "subject to the availability of resources and the constraints posed by external factors", which the Committee feels may provide grounds for not holding the staff accountable under certain circumstances.

11. In paragraph 14 and annex I, paragraph 1, to his report, the Secretary-General identifies the six components of the accountability structure. **The Advisory Committee believes that within these elements there should be a clear acknowledgment of the role of the intergovernmental bodies and therefore that relevant resolutions and decisions of those bodies should have been included.**

12. **The Advisory Committee recalls its earlier comment that a lack of clarity in the definition of accountability is one of the fundamental weaknesses in the Secretary-General's accountability architecture (A/63/457, para. 9). The Advisory Committee believes that the definitions of ICSC and UNFPA provide a good basis for a definition of accountability for the United Nations. Further, the Advisory Committee believes that it would be desirable to seek a common definition to be used by all entities under the authority of the Secretary-General.**

B. Performance reporting

13. In paragraph 9 (b) of resolution 63/276, the General Assembly requested the Secretary-General to present clear and specific measures to ensure the access of Member States to timely and reliable information on results achieved and resources used by the United Nations Secretariat, as well as its performance, including on measures to improve performance reporting.

14. The Secretary-General states that, to strengthen the quality of performance reporting, three systemic issues would need to be addressed, namely, (a) the formulation of the logical frameworks; (b) the timing of the issuance of programme performance reports; and (c) the capacity of current management information systems to link results achieved to resources used. In paragraphs 20 to 22 of his report, the Secretary-General elaborates on some of the weaknesses affecting the performance report, one of which is that current information management systems do not link information on results to resources used at the programme or subprogramme levels. The Secretary-General states that a tool to address this will be the results-based management module to be included in the new enterprise resource planning system.

15. In terms of specific action and in order to enable more performance-informed decision-making by Member States, the Secretary-General proposes to supplement the comprehensive biennial programme performance report with an interim report on the progress made by the Secretariat towards achievement of expected results at the end of the first year of each biennium.

16. **The Advisory Committee recognizes that there are weaknesses in the programme performance report, including the inability to demonstrate how resources were used to achieve results. Given this and other long-standing concerns expressed by the General Assembly and the Advisory Committee about the timeliness and usefulness of the performance report as currently constituted, the Committee is disappointed that the Secretary-General did not propose specific improvements to the existing performance report, or submit an alternative proposal. Rather than produce annually a report that has limited practical impact, the Advisory Committee recommends that the General Assembly request the Secretary-General to develop an improved performance report that is more focused on the analysis of the effective utilization of resources to attain results.**

17. The Advisory Committee recalls regulation 6.1 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which states, inter alia, that the Secretary-General shall monitor accomplishments, as measured by the delivery of outputs scheduled in the approved programme budget. The programme performance report is the method by which the Secretary-General implements this regulation. **Should the General Assembly take a decision to reorient the report from outputs to results, the Advisory Committee points out that regulation 6.1 may need to be re-examined.**

C. Implementation of the recommendations of the oversight bodies

18. In paragraph 9 (c) of resolution 63/276, the General Assembly requested the Secretary-General to present concrete measures to ensure the timely implementation of the recommendations of the oversight bodies. In paragraph 26 of his report, the Secretary-General indicates that there is a formal process by which recommendations are accepted or not by management. When they are not accepted, the relevant manager must provide a compelling explanation for non-acceptance. In cases where management and the relevant oversight body continue to disagree, the case must be raised to the Management Committee for a decision.

19. The Secretary-General explains that the Management Committee has been charged with overseeing the compliance in the implementation of the recommendations of the oversight bodies. The Secretary-General notes in paragraph 26 that he intends to require a mandatory risk assessment, in the context of the proposed enterprise risk management framework, of the inherent risk of non-acceptance of recommendations and possible suitable action to be taken by the Management Committee. **The Advisory Committee trusts that this initiative is intended to ensure action on oversight recommendations and not to contest them. Moreover, the Committee is hopeful that the functioning of the Management Committee will lead to stronger follow-up and implementation of the recommendations of oversight bodies**.

20. The Advisory Committee notes that some recommendations involve more than one agency, such as those relating to inter-fund transactions, and points out that the agencies, funds and programmes do not fall under the auspices of the Management Committee, and that consequently a mechanism for follow-up on transversal issues also needs to be instituted. **Finally, the Advisory Committee believes that the work of the Management Committee should be more transparent**.

21. During its exchange of views with the Board of Auditors and with the Office of Internal Oversight Services, it came to the attention of the Committee that there are a large number of audit recommendations that need to be addressed. **The Advisory Committee remains concerned about the recurrence, year after year, of observations and recommendations highlighting a continuous pattern of exposure to risk. The Advisory Committee believes that the responsibility for the timely implementation of oversight bodies' recommendations remains with line managers. Further, given the persistent nature of the deficiencies identified, the Committee believes that such deficiencies should trigger a review of the underlying causes**.

D. Personal and institutional accountability

22. In paragraph 9 (d) of resolution 63/276, the General Assembly requested the Secretary-General to present measures to strengthen personal accountability within the Secretariat and institutional accountability towards Member States on the results achieved and resources used. The Secretary-General notes in his report that the critical linkage between institutional accountability and individual accountability is established through the workplans contained in the annual performance compacts for senior managers and the performance appraisal system for staff at all levels below Assistant Secretary-General. Starting in 2010, and following a

recommendation by the Office of Internal Oversight Services, compacts with the Secretary-General will also include Special Representatives and Heads of Mission. As noted in annex I, paragraphs 28 and 29, to the report, the compact constitutes an annual contract between the Secretary-General and his most senior officials. Compacts integrate into one document the objectives, expected results and associated performance measures that are specific to each department under the strategic framework and programme budget.

23. **In the light of the insufficient accountability awareness at all levels in the Secretariat, the Advisory Committee emphasizes the need to clearly identify the links between the senior managers' compacts and the performance objectives and responsibilities at all departmental levels of the Secretariat. The Committee also views the compact system as an improved method to record the achievements expected of senior managers with a view to evaluating their performance. It is important to identify and act on areas requiring attention. Thus far, the impact of the compacts on enhancing accountability at the United Nations has yet to be felt. The Advisory Committee notes that the availability of the compacts on the United Nations intranet contributes to improved transparency.**

24. In his report, the Secretary-General indicates that he intends to institute a mechanism for the review of the senior managers' compacts and the programme performance report by the Management Performance Board. Further, the Department of Management has been charged with exploring ways and means to relate the findings and decisions of the new system of administration of justice to the performance assessments of managers and staff at all levels. The Secretary-General also indicates that, if a pattern of wrongful or improper decisions taken by the same manager is identified, appropriate action to hold staff accountable would be taken. **The Advisory Committee was not provided with adequate explanations during the hearings as to the consequences stemming from mismanagement or wrongful or improper decisions, and requests that information be provided to the General Assembly at the time of its consideration of the report of the Secretary-General.**

25. The Secretary-General notes in paragraph 41 of his report that institutional performance is monitored and reported to Member States through the programme performance report. **The Advisory Committee holds the view that the performance report, with its focus on outputs produced, is an inadequate vehicle for institutional accountability. Not only is the report limited to regular budget resources, but it does not link effective utilization of resources to achieving mandates. The Secretary-General should have identified appropriate methods and tools to portray the efficiency with which the Secretariat undertakes its work.**

E. Selection and appointment process of senior managers

26. In paragraph 9 (e) of resolution 63/276, the General Assembly requested the Secretary-General to present measures to ensure transparency in the selection and appointment process of senior managers, including at the Assistant Secretary-General and Under-Secretary-General levels.

27. The Secretary-General notes in his report that, pursuant to General Assembly resolution 51/226, the discretionary authority to appoint staff at the level of Under-Secretary-General and Assistant Secretary-General, as well as special envoys at all levels, rests with the Secretary-General. The Advisory Committee notes that, while the Secretary-General presents the main steps of the current selection and appointment process, he does not expand on specific measures to ensure transparency in the process.

28. The Advisory Committee recalls paragraph 14 (c) of the report of the Secretary-General on the implementation of decisions contained in the 2005 World Summit Outcome for action by the Secretary-General (A/60/883), in which the Secretary-General indicated that terms of reference would be prepared for an in-depth expert review of the Secretariat's accountability framework, including, inter alia, the development of "a framework and process for the open and transparent nomination and selection procedure for senior management positions that relates the qualifications and experience of candidates to available positions". The General Assembly, in its resolution 61/245, endorsed the related conclusions of the Advisory Committee in its report (A/61/605). **The Advisory Committee considers that insufficient progress has been made in implementing this approach.**

F. Reform of the performance appraisal system

29. In paragraph 9 (f) of resolution 63/276, the General Assembly requested the Secretary-General to present concrete proposals on the reform of the performance appraisal system, taking fully into account the views of staff, as well as on sanctions for under-performance and rewards for outstanding performance to be applied for staff and senior management, including at the Assistant Secretary-General and Under-Secretary-General levels.

30. The Secretary-General notes that the intention of the performance appraisal system is to link programmes mandated by the General Assembly to departmental, divisional, sectional and individual workplans, constituting a fundamental accountability mechanism within the Organization. Further, pending a revision of the performance management system, the launch of an electronic performance management tool had been scheduled for April 2010. Upon enquiry, the Advisory Committee was informed that initial deployment of the first modules of the talent management system, known as Inspira, has been delayed to the first half of 2010 rather than late 2009. More specifically, the staffing/recruitment module is scheduled to go live in April 2010 for non-field locations and in September/October for field locations; the performance management module is scheduled to go live as a pilot in April 2010, and as a full release in April 2011; the learning management module is scheduled to go live in January 2011. Delays in the deployment of Inspira resulted from the termination of the initial vendor's contract in May 2009. The Committee was also informed that, as the vendor is key to developing the system, the Department of Management quickly engaged a new vendor to continue moving the work forward, starting in July 2009, but lost valuable time in the transition.

31. **The Advisory Committee emphasizes the importance of a rigorous approach to performance management and appraisal, and regrets that the implementation of Inspira has been delayed several times. The Advisory**

Committee is also concerned that the potential delay in the implementation of the performance management tool may further affect the ability of the Secretary-General to provide a comprehensive reform effort regarding performance management, as requested by the General Assembly. Moreover, the Advisory Committee stresses that the value added by systems is dependent on their effective utilization to achieve intended results.

32. The Advisory Committee recalls that the General Assembly, in its resolution 63/250, requested the Secretary-General to submit, at its sixty-fifth session, a separate report on the reform of the performance appraisal system to the General Assembly. **The Advisory Committee intends to provide its comments and recommendations at that time.**

G. Delegation of authority

33. In paragraph 9 (g) of resolution 63/276, the General Assembly requested the Secretary-General to present a clear definition of responsibilities resulting from the delegation of authority, and clear guidelines for programme managers for exercising that authority and actions to improve the system of the delegation of authority, including, inter alia, through systematic reporting mechanisms on how the delegated authority is exercised.

34. Four different types of delegation of authority are set out in annex I, paragraphs 70 to 76, to the report of the Secretary-General, namely, administrative delegation; substantive delegation; institutional delegation; and delegation of authority by designation. The Committee was informed that personal delegation of authority was based on the staff member's qualifications and experience and is therefore not an automatic delegation based on a particular function.

35. The Advisory Committee notes that the report of the Secretary-General does not make mention of the consequences in cases when the delegated authority is mismanaged or abused. The Advisory Committee was informed by the Board of Auditors that the existing personal delegation of authority already contains a built-in risk management approach, in which each new appointment requires a review and is not automatic. **The Advisory Committee requests that the Secretary-General provide further detail on measures to be taken in cases of mismanagement or abuse of authority to the General Assembly when it considers his report**.

36. The Secretary-General, in paragraphs 52 and 53 of his report, indicates that he intends to clarify the responsibilities of all involved and streamline the mechanisms for the delegation of authority, including the monitoring of and guidelines on the exercise of the delegated authority, and has instructed the Department of Management to lead an interdepartmental effort to review the delegation of authority. **The Advisory Committee stresses that a clear and effective delegation of authority, including well-defined roles and responsibilities of the individuals at all levels to whom such authority is delegated, is fundamental for an effective accountability system. Moreover, the Committee is concerned about the continued deficiencies noted in these paragraphs and urges the Secretary-General to review these delegations of authority and make improvements expeditiously**.

H. Implementation of the results-based management framework

37. In paragraph 9 (h) of resolution 63/276, the General Assembly requested the Secretary-General to present measures taken to implement the results-based management framework, including measures taken by the Secretary-General to strengthen the senior management's leadership and commitment to promoting and supporting a culture of results in the United Nations, as well as a common understanding of results-based management and its implications.

38. The Secretary-General states in paragraph 56 of his report that the foundation of results-based management consists of "a system of cascading elements that builds upon the assumption of a logical hierarchy or chain of cause-and-effect relationships from inputs through outputs to outcomes". He indicates further that four critical links in the results-based management framework are weak and must be addressed to advance the implementation of results-based management (see A/64/640, paras. 58-62). These weaknesses have also been addressed by the Office of Internal Oversight Services (A/63/268) and the Joint Inspection Unit (see A/60/709).

39. In order to be able to address deficiencies in results-based management in a focused manner, the Secretary-General, proposes to establish a Results Management Unit in the Office of Programme Planning, Budget and Accounts of the Department of Management to provide support for the effective implementation of the results-based management methodology throughout the Secretariat. The Secretary-General further states that the associated resource requirements for the Results Management Unit would be presented in due course as appropriate.

40. **The Advisory Committee is not recommending the establishment of the Results Management Unit but rather has no objection to a dedicated focus to ensure the effective implementation of the results-based management.**

41. The Committee recalls that, by resolution 55/231, the General Assembly decided to apply results-based budgeting. A step towards the introduction of results-based management was taken in resolution 60/257, by which the General Assembly endorsed the conclusions and recommendations of the Committee for Programme and Coordination in support of the benchmarking framework for the implementation of results-based management. Further, the General Assembly, by paragraph 3 of resolution 63/276, endorsed the results-based management framework and its five principles to further a more results-oriented Secretariat by integrating and strengthening the cycle of strategic planning, budgeting, monitoring and evaluation.

42. **The Advisory Committee points out that the implementation of results-based management is a significant change**. The Secretary-General, in annex I, paragraph 17, to his report, recalls that he conducted a study of results-based management which gave rise to proposed actions for improvement (A/62/701 and Corr.1). The results of that study showed that results-based budgeting had not yet been fully internalized in the Secretariat and that, in the absence of a comprehensive set of rules and regulations that were completely consistent with the results-based budgeting methodology, implementation of a comprehensive results-based management system represented a significant challenge.

43. **In the light of those remarks, and of the endorsement by the General Assembly of a results-based management framework in its resolution 60/257, the Advisory Committee considers that a useful starting point is benchmark 1**

of the Joint Inspection Unit framework, which states that the first and crucial step for the introduction and implementation of results-based management is the development of a clear conceptual framework for results-based management, as a broad management strategy, to be shared among the organization's main parties (Member States, oversight bodies and secretariats) and formally adopted by the competent legislative organ. Through such a framework, the organization should seek to: (a) promote common understanding of results-based management; (b) provide clear definitions of results-based management concepts and techniques; (c) harmonize results-based management tools and terminology within the organization, based on the work already done in this domain; (d) adapt results-based management to the business and operations of the organization at all levels; (e) emphasize the implications and requirements of such an adaptation at all levels; and (f) provide a basis for a time-bound coherent strategy for implementing results-based management (A/59/617, para. 14). The Advisory Committee recommends that the Secretary-General be requested to submit to the General Assembly a proposal for the further implementation of results-based management which addresses the issues raised in benchmark 1 of the Joint Inspection Unit framework, as well as the weaknesses identified by the Office of Internal Oversight Services.

I. Results-based management information system

44. In paragraph 9 (i) of resolution 63/276, the General Assembly requested the Secretary-General to present the scope, parameters and time frame for the application of a reliable results-based management information system, including detailed information on its compatibility with existing and projected information management systems. The Secretary-General requests in his report that Member States continue supporting the implementation of the enterprise resource planning project, which will link resources to objectives and allow assessment of the performance level of a programme relative to the resources provided to it.

45. **With reference to the implementation of the energy resource planning project, the Advisory Committee is not convinced that, although the project aims to fully integrate United Nations data to enable full reporting, its implementation by itself will resolve accountability issues that need to be addressed. Moreover, the Committee recommends that the Secretary-General consult with other entities that have implemented enterprise resource planning systems to derive lessons learned regarding the contribution made by such systems to strengthening accountability. Finally, the Advisory Committee stresses that there must be a managerial commitment to utilize the benefits of the enterprise resource planning project to strengthen accountability at the United Nations.**

46. **The timing of the introduction of the International Public Sector Accounting Standards (IPSAS) is linked to the implementation of enterprise resource planning. IPSAS will provide clearer financial details and ultimately better reporting that will also strengthen accountability. Further to discussions held with the Board of Auditors, the Committee shares the view that IPSAS is a significant management change that should have been addressed in the report of the Secretary-General.**

J. Enterprise risk management and internal control framework

47. In paragraph 9 (j) of resolution 63/276, the General Assembly requested the Secretary-General to present a proposed detailed plan and road map for the implementation of the enterprise risk management and internal control framework. The Secretary-General, in his report, recommends (a) that an enterprise risk management and internal control framework be established in the United Nations Secretariat in accordance with the proposed road map, with a view to fully integrating the framework with major managerial processes, such as strategic and operational planning, operational and financial management and performance measurement and management; and (b) that a dedicated enterprise risk management and control function, an Enterprise Risk Management and Control Section, be established in the Office of the Under-Secretary-General for Management. The Secretary-General notes that the associated resource requirements would be presented in due course as appropriate.

48. It is envisioned that the Enterprise Risk Management and Control Section will provide a consistent and comprehensive risk management methodology for the United Nations Secretariat. In annex II to his report, the Secretary-General outlines a road map and implementation plan for the establishment of an enterprise risk management and control framework. In its report (A/61/605, para. 39), the Advisory Committee noted that the ad hoc management of risk and the absence of clear responsibility for the effectiveness of internal controls constitutes a serious gap.

49. The Secretary-General in annex II, paragraph 5, to his report indicates that the first step towards the implementation of a comprehensive enterprise risk management and internal control framework should be the establishment of an overall policy for enterprise risk management and control that articulates the purpose, governance mechanisms and principles that will guide the adoption of the framework. **The Advisory Committee regrets the absence of an effective and integrated internal control framework and considers this a serious omission in the existing accountability system. The Committee continues to support the implementation of a systematic approach to risk management and internal control in the United Nations and therefore recommends that the General Assembly request the Secretary-General to develop the above-mentioned policy in full consultation with the oversight bodies. Enterprise risk management can be useful only if it is a dynamic element to strengthen the performance of managers and enhance accountability.**

50. **The Advisory Committee emphasizes that risk management needs to be embedded in the various departments rather than in a separate structure, and it should not lead merely to the compilation of a static risk register. The Advisory Committee is not recommending the establishment of the Enterprise Risk Management and Control Section but rather has no objection to a dedicated focus to develop standards, policies and methods and to support managers.**

K. How the current/proposed accountability mechanisms in the Secretariat would address the flaws in the management of the United Nations oil-for-food programme

51. In paragraph 9 (k) of resolution 63/276, the General Assembly requested the Secretary-General to explain how the measures to strengthen the Secretariat's accountability mechanisms would address the significant flaws in terms of internal monitoring, inspection and accountability regarding the management of the United Nations oil-for-food programme. The Secretary-General enumerates in paragraph 80 of his report measures taken to address some of the identified weaknesses. Annex III to the report of the Secretary-General provides a more detailed assessment of his response to paragraph 9 (k) of resolution 63/276, including a list of recommendations by various oversight bodies and action taken by the Secretariat.

III. Conclusion

52. **The Advisory Committee emphasizes that an accountability framework cannot, in and of itself, create a culture of accountability. Such a culture requires a change in the mindset of the staff, driven by a sustained commitment at the most senior levels of the Secretariat.**

53. **The Advisory Committee recognizes that while gaps exist in the report of the Secretary-General on an accountability framework, some opportunities for the way forward are presented. Although the Advisory Committee notes that improvements to some of the existing tools are being planned or are under way, it believes that a strong underlying framework is indispensable to ensure that all the various components of an accountability system as set out in annex I to the Secretary-General's report will successfully interact with each other, and thus provide assurances to Member States that personal and institutional accountability are embedded in the organizational culture.**

54. In paragraphs 85 to 92 of his report, the Secretary-General has made a series of recommendations on the actions to be taken by the General Assembly. The Advisory Committee's comments and recommendations on the proposals set out in paragraphs 85 to 91 of the Secretary-General's report are set out in section II above.

55. In paragraph 92 of his report, the Secretary-General requests the General Assembly's endorsement of the components of the accountability system. **While the Advisory Committee recognizes the elements of accountability as set out in annex I to the Secretary-General's report, it is nevertheless not in a position to recommend to the General Assembly the endorsement of those elements as they are not fully developed. The Advisory Committee believes that existing and anticipated mechanisms should be implemented and utilized prior to the next overall assessment of accountability in the Secretariat.**

56. **The Advisory Committee trusts that the views expressed in the present report will be taken into consideration as the accountability system is further developed.**

Annex

Definitions of accountability

Proposed by the Secretariat: Accountability is the obligation of the Organization and its staff members to be answerable for delivering specific results that have been determined through a clear and transparent assignment of responsibility, subject to the availability of resources and the constraints posed by external factors. Accountability includes achieving objectives and results in response to mandates, fair and accurate reporting on performance results, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions.

UNDP uses the OECD definition of accountability, which is "the obligation to demonstrate that work has been conducted with agreed rules and standards or to report fairly and accurately on performance results vis-à-vis mandated roles and/or plans".

UNFPA: Accountability is the process whereby public service organizations and individuals within them are held responsible for their decisions and actions, including their stewardship of public funds, fairness, and all aspects of performance, in accordance with agreed rules and standards, and fair and accurate reporting on performance results vis-à-vis mandated roles and/or plans.

UNICEF uses the following definition: "Accountability is the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards, and that performance results have been reported fairly and accurately".

World Bank: Accountability refers to the process of holding actors responsible for their actions.

From a report on democracy and accountability in the European Union: Accountability is defined as "a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor can be sanctioned".